

12.5 Excise Duty - Wine and Made-wine

Wine - produced in the UK by a licensed producer of wine or imported (in strengths measured by reference to the following percentages of alcohol at a temperature of 20°C)

Class or description	Tax type code	Rate of Excise Duty
▶ Sparkling exceeding 5.5% but less than 8.5%	412	£217.83 per hectolitre
Sparkling 8.5% and above but not exceeding 15%	411	£288.20 per hectolitre
Still exceeding 5.5% but not exceeding 15%	413	£225.00 per hectolitre
Still or sparkling exceeding 15% but not exceeding 22%	415	£299.97 per hectolitre
Still or sparkling exceeding 22%	419	£23.80 per litre of alcohol in the wine ◀

Made-wine produced in the UK by a licensed producer of made-wine or imported (in strengths measured by reference to the following percentages of alcohol at a temperature of 20°C)

Class or description	Tax type code	Rate of Excise Duty
▶ Sparkling exceeding 5.5% but less than 8.5%	422	£217.83 per hectolitre
Sparkling 8.5% and above but not exceeding 15%	421	£288.20 per hectolitre
Still exceeding 5.5% but not exceeding 15%	423	£225.00 per hectolitre
Still or sparkling exceeding 15% but not exceeding 22%	425	£299.97 per hectolitre
Still or sparkling exceeding 22%	429	£23.80 per litre of alcohol in the wine ◀

See Section 12.9 for strengths not exceeding 5.5%.

Definitions and notes

"Wine" means any liquor obtained from the alcoholic fermentation of fresh grapes or the must of fresh grapes, whether or not the liquor is fortified with spirits or flavoured with aromatic extracts.

"Made-wine" means any liquor obtained from the alcoholic fermentation of any substance but does not include wine (as defined above), beer, black beer, spirits or cider.

Wine or made-wine is chargeable at the **sparkling** rate

- a) if the pressure in the container measured at 20°C is not less than 3 bars in excess of atmospheric pressure

or

- b) if the container has a mushroom stopper held in place by a tie or fastening - regardless of the pressure

"Mushroom stopper" means a mushroom shaped stopper made of cork, artificial or plastic material (solid or hollow).